

James P. Seery
Bradford A. Berenson (*pro hac vice* pending)
Alex R. Rovira
Sidley Austin LLP
787 Seventh Ave.
New York, NY 10019
Tel: (212)839-5300
Fax: (212)839-5599

Counsel for Principal Life Insurance Company

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: :
Lehman Brothers Holdings Inc., *et al.*, : Chapter 11
Debtors, : Case No. 08-13555 (JMP)
: (Jointly Administered)
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AFFIDAVIT OF SERVICE

STATE OF NEW YORK)

) s.s.:

COUNTY OF NEW YORK)

1. EILEEN A. MCDONNELL, the undersigned deposes and says: I am over 18 years of age, am not a party in the above-captioned case, and am employed by the firm of Sidley Austin LLP.

2. I caused to be served a true and correct copy of the (i) **Motion for an Order (I) Granting Relief from the Automatic Stay to Effectuate Setoff and (II) Allowing Principal Life's Net Claims** (dkt 25547) and (ii) **Declaration of Debra S. Epp in Support of Principal Life's Motion for Relief from the Automatic Stay and Allowance of Net Claims** (dkt 25548), via email on February 17, 2012 upon those parties listed on the service list annexed

hereto as Exhibit "A" and by Federal Express for overnight delivery on February 21, 2012 upon those parties listed on the service list annexed hereto as Exhibit "B":

/s/ Eileen A. McDonnell
EILEEN A. MCDONNELL

Sworn to before me this
23rd day of February 2012

/s/ Kenley Stark
Notary Public
Kenley Stark
Notary Public, State of New York
No. 01ST6348278
Qualified in New York County
Commission Expires September 19, 2015

EXHIBIT A

RICHARD.KRASNOW@WEIL.COM; LORI.FIFE@WEIL.COM;
ROBERT.LEMONS@WEIL.COM; JACQUELINE.MARCUS@WEIL.COM; ;
GIDDENS@HUGHESHUBBARD.COM; KIPLOK@HUGHESHUBBARD.COM;
KOBAK@HUGHESHUBBARD.COM; MARGOLIN@HUGHESHUBBARD.COM;
LUBELL@HUGHESHUBBARD.COM; WILTENBURG@HUGHESHUBBARD.COM;
DDUNNE@MILBANK.COM; WFOSTER@MILBANK.COM;
DODONNELL@MILBANK.COM; EFLECK@MILBANK.COM;
PARONZON@MILBANK.COM; GBRAY@MILBANK.COM;
ROBERT.YALEN@USDOJ.GOV; TARBIT@CFTC.GOV; RWASSERMAN@CFTC.GOV; ;
SHARBECK@SIPC.ORG; JWANG@SIPC.ORG; NEWYORK@SEC.GOV;
JACOBSONN@SEC.GOV; JBROMLEY@CGSH.COM; LSCHWEITZER@CGSH.COM;
LGRANFIELD@CGSH.COM; CTATELBAUM@ADORNO.COM;
MSTAMER@AKINGUMP.COM; NLEVINE@AKINGUMP.COM;
MSTAMER@AKINGUMP.COM; PDUBLIN@AKINGUMP.COM;
MLAHAIE@AKINGUMP.COM; RAJOHNSON@AKINGUMP.COM;
SSCHULTZ@AKINGUMP.COM; LISA.KRAIDIN@ALLENVERY.COM;
KEN.COLEMAN@ALLENVERY.COM; DANIEL.GUYDER@ALLENVERY.COM;
MGREGER@ALLENMATKINS.COM; KRODRIGUEZ@ALLENMATKINS.COM;
TDUFFY@ANDERSONKILL.COM; RRUSSELL@ANDREWSKURTH.COM;
S.MINEHAN@AOZORABANK.CO.JP; ANGELICH.GEORGE@ARENTFOX.COM;
DOWD.MARY@ARENTFOX.COM;
SCOUSINS@ARMSTRONGTEASDALE.COM; SEHLERS@ARMSTRONGTEASDALE.CO
M; CHARLES_MALLOY@APORTER.COM;
ANTHONY_BOCCANFUSO@APORTER.COM; JG5786@ATT.COM;
NEAL.MANN@OAG.STATE.NY.US; TONY.DAVIS@BAKERBOTT.SCOM;
DWORKMAN@BAKERLAW.COM; PETER@BANKRUPT.COM;
MICHAEL.MCCRORY@BTLLAW.COM; DAVID.POWLEN@BTLLAW.COM;
FFM@BOSTONBUSINESSLAW.COM; CSALOMON@BECKERGLYNN.COM;
AOSTROW@BECKERGLYNN.COM; CBROTSTEIN@BM.NET;
MPUCILLO@BERMANESQ.COM; WZOBERMAN@BERMANESQ.COM;
AOBERRY@BERMANESQ.COM; DAVIDS@BLBGLAW.COM; SEAN@BLBGLAW.COM;
DBARBER@BSBLAWYERS.COM; DBARBER@BSBLAWYERS.COM;
SMULLIGAN@BSBLAWYERS.COM; JEFFREY.SABIN@BINGHAM.COM;
RONALD.SILVERMAN@BINGHAM.COM; STEVEN.WILAMOWSKY@BINGHAM.COM;
SABIN.WILLETT@BINGHAM.COM; JEFFREY.SABIN@BINGHAM.COM;
ROBERT.DOMBROFF@BINGHAM.COM; STEVEN.WILAMOWSKY@BINGHAM.COM;
MARK.DEVENO@BINGHAM.COM; JEFFREY.SABIN@BINGHAM.COM;
RONALD.SILVERMAN@BINGHAM.COM; JOSHUA.DORCHAK@BINGHAM.COM;
JEFFREY.SABIN@BINGHAM.COM; RONALD.SILVERMAN@BINGHAM.COM;
STEVEN.WILAMOWSKY@BINGHAM.COM; CAROL.WEINERLEVY@BINGHAM.COM;
JEFFREY.SABIN@BINGHAM.COM; JOSHUA.DORCHAK@BINGHAM.COM;
RAJ.MADAN@BINGHAM.COM;; MICHAEL.REILLY@BINGHAM.COM;
JOSHUA.DORCHAK@BINGHAM.COM; ERIN.MAUTNER@BINGHAM.COM;
TIM.DESIENO@BINGHAM.COM; JEFFREY.BLACK@BINGHAM.COM;
AECKSTEIN@BLANKROME.COM; AMCMULLEN@BOULTCUMMINGS.COM;
RJONES@BOULTCUMMINGS.COM; KURT.MAYR@BGLLP.COM;

KUEHN@BRAGARWEXLER.COM; NOTICE@BKCYLAW.COM;
MGORDON@BRIGGS.COM; MONICA.LAWLESS@BROOKFIELDPROPERTIES.COM;
DLUDMAN@BROWNCONNERY.COM; DLUDMAN@BROWNCONNERY.COM;
MSIEGEL@BROWNRUDNICK.COM; SLEVINE@BROWNRUDNICK.COM;
MSTEEL@BROWNRUDNICK.COM; SCHRIESTIANSON@BUCHALTER.COM;
CHRISTOPHER.SCHUELLER@BIPC.COM; TIMOTHY.PALMER@BIPC.COM;
SIDORSKY@BUTZEL.COM; DERYCK.PALMER@CWT.COM;
JOHN.RAPISARDI@CWT.COM;; HOWARD.HAWKINS@CWT.COM;
ELLEN.HALSTEAD@CWT.COM; ISRAEL.DAHAN@CWT.COM;
MARK.ELLENBERG@CWT.COM; HOWARD.HAWKINS@CWT.COM;
ELLEN.HALSTEAD@CWT.COM; HOWARD.HAWKINS@CWT.COM;
ELLEN.HALSTEAD@CWT.COM; HOWARD.HAWKINS@CWT.COM;
HOWARD.HAWKINS@CWT.COM; JASON.JURGENS@CWT.COM;
ELLEN.HALSTEAD@CWT.COM; SGORDON@CAHILL.COM;
JLEVITIN@CAHILL.COM; THOMAS_NOGUEROLA@CALPERS.CA.GOV;
CAHN@CLM.COM; WANDA.GOODLOE@CBRE.COM;
DLEMAY@CHADBOURNE.COM; HSEIFE@CHADBOURNE.COM;
AROSENBLATT@CHADBOURNE.COM; SPIOTTO@CHAPMAN.COM;
ACKER@CHAPMAN.COM; HEISER@CHAPMAN.COM; HEISER@CHAPMAN.COM;
LGRANFIELD@CGSH.COM; LSCHWEITZER@CGSH.COM; MAOFILING@CGSH.COM;
MAOFILING@CGSH.COM; MAOFILING@CGSH.COM; MAOFILING@CGSH.COM;
MAOFILING@CGSH.COM; JENNIFER.DEMARCO@CLIFFORDCHANCE.COM;
ANDREW.BROZMAN@CLIFFORDCHANCE.COM;
SARA.TAPINEKIS@CLIFFORDCHANCE.COM;
ANDREW.BROZMAN@CLIFFORDCHANCE.COM;
JEN.PREMISLER@CLIFFORDCHANCE.COM; PSP@NJLAWFIRM.COM;
JWH@NJLAWFIRM.COM; LMAY@COLESCHOTZ.COM;
JDRUCKER@COLESCHOTZ.COM; JEFF.WITTIG@COAIR.COM;
ESCHWARTZ@CONTRARIANCAPITAL.COM; BCARLSON@CO.SANMATEO.CA.US;
JBEIERS@CO.SANMATEO.CA.US; LATHOMPSON@CO.SANMATEO.CA.US;
MHOPKINS@COV.COM; DCOFFINO@COV.COM; ARABOY@COV.COM;
RLEVIN@CRAVATH.COM; RTRUST@CRAVATH.COM;
JLIPSON@CROCKERKUNO.COM; TTRACY@CROCKERKUNO.COM;
JUDY.MORSE@CROWEDUNLEVY.COM; WOCONNOR@CROWELL.COM;
BZABARAUSKAS@CROWELL.COM; MLICHTENSTEIN@CROWELL.COM;
SEICHEL@CROWELL.COM; JCARBERRY@CL-LAW.COM;
KAREN.WAGNER@DPW.COM; JAMES.MCCLAMMY@DPW.COM;
THOMAS.OGDEN@DPW.COM; JAMES.MCCLAMMY@DPW.COM;
JJTANCREDI@DAYPITNEY.COM; JWCOHEN@DAYPITNEY.COM;
MCTO@DEBEVOISE.COM; GLENN.SIEGEL@DECHERT.COM;
IVA.UROIC@DECHERT.COM; MMOONEY@DEILYLAWFIRM.COM; ;
MBIENENSTOCK@DL.COM; TKARCHER@DL.COM; PWRIGHT@DL.COM;
ESMITH@DL.COM; MBIENENSTOCK@DL.COM; IGOLDSTEIN@DL.COM;
MBIENENSTOCK@DL.COM; IGOLDSTEIN@DL.COM; TDEWEY@DPKLAW.COM;
DPEGNO@DPKLAW.COM; ADIAMOND@DIAMONDMcCARTHY.COM;
SLODEN@DIAMONDMcCARTHY.COM; AAARONSON@DILWORTHLAW.COM;

CPAPPAS@DILWORTHLAW.COM; TIMOTHY.BRINK@DLAPIPER.COM;
MATTHEW.KLEPPER@DLAPIPER.COM; THOMAS.CALIFANO@DLAPIPER.COM;
STEPHEN.COWAN@DLAPIPER.COM; WILLIAM.M.GOLDMAN@DLAPIPER.COM;;
SCHNABEL.ERIC@DORSEY.COM; HEIM.STEVE@DORSEY.COM;
DOVE.MICHELLE@DORSEY.COM; STEVEN.TROYER@COMMERZBANK.COM;
JJOYCE@DRESSLERPETERS.COM; ROBERT.MALONE@DBR.COM;
LJKOTLER@DUANEMORRIS.COM; TDUFFY@ANDERSONKILL.COM;
JIM@ATKINSLAWFIRM.COM; SANDYSCAFARIA@EATON.COM;
EZUJKOWSKI@EMMETMARVIN.COM; AENTWISTLE@ENTWISTLE-LAW.COM;
JBEEMER@ENTWISTLE-LAW.COM; JPORTER@ENTWISTLE-LAW.COM;
KKELLY@EBGLAW.COM; DTATGE@EBGLAW.COM; WMARCARI@EBGLAW.COM;
SLERMAN@EBGLAW.COM; SGUBNER@EBG-LAW.COM; CWEBER@EBG-LAW.COM;
LSCARCELLA@FARRELLFRITZ.COM; SHARI.LEVENTHAL@NY.FRB.ORG;
SFELDERSTEIN@FFWPLAW.COM; PPASCUZZI@FFWPLAW.COM;
JHUH@FFWPLAW.COM; CHARLES@FILARDI-LAW.COM;
ALUM@FTPORTFOLIOS.COM; WDASE@FZWZ.COM; DHEFFER@FOLEY.COM;
JLEE@FOLEY.COM; WMCKENNA@FOLEY.COM; DSPELFOGEL@FOLEY.COM;
ANANN@FOLEY.COM; GGOODMAN@FOLEY.COM; LAPETERSON@FOLEY.COM;
SORY@FDLAW.COM; JHIGGINS@FDLAW.COM;
AHAMMER@FREEBORNPETERS.COM; DEGGERT@FREEBORNPETERS.COM;
WALTER.STUART@FRESHFIELDS.COM; PATRICK.OH@FRESHFIELDS.COM;
PETER.SIMMONS@FRIEDFRANK.COM; RICHARD.TISDALE@FRIEDFRANK.COM;
SHANNON.NAGLE@FRIEDFRANK.COM; RICHARD.TISDALE@FRIEDFRANK.COM;
EFRIEDMAN@FRIEDUMSPRING.COM; EFRIEDMAN@FKLAW.COM;
WWEINTRAUB@FKLAW.COM; ABEAUMONT@FKLAW.COM;
DROSENZWEIG@FULBRIGHT.COM; JMERRVA@FULT.COM;
JMELKO@GARDERE.COM; BANKRUPTCY@NTEXAS-ATTORNEYS.COM;
RELGIDELY@GJB-LAW.COM; JGENOVESE@GJB-LAW.COM; PBATTISTA@GJB-
LAW.COM; DCIMO@GJB-LAW.COM; DCRAPO@GIBBONSLAW.COM;
MROSENTHAL@GIBSONDUNN.COM; JWEISS@GIBSONDUNN.COM;
ASEUFFERT@LAWPOST-NYC.COM; TNIXON@GKLAW.COM;
JHERZOG@GKLAW.COM; JFLAXER@GOLENBOCK.COM;
JWALLACK@GOULSTONSTORRS.COM; DROSNER@GOULSTONSTORRS.COM;
GKADEN@GOULSTONSTORRS.COM;
BRIAN.COREY@GREENTREECREDITSOLUTIONS.COM; DICONZAM@GTLAW.COM;
COLE@GTLAW.COM; COUSINSS@GTLAW.COM; MELOROD@GTLAW.COM;
TANNWEILER@GREERHERZ.COM; JAMIE.NELSON@DUBAIIC.COM;
JOY.MATHIAS@DUBAIIC.COM; JSCHWARTZ@HAHNHESSEN.COM;
JORBACH@HAHNHESSEN.COM; RMATZAT@HAHNHESSEN.COM;
WBENZIJA@HALPERINLAW.NET; JDYAS@HALPERINLAW.NET;
DTHEISING@HARRISONMOBERLY.COM; AGOLD@HERRICK.COM;
SSELBST@HERRICK.COM; RAMONA.NEAL@HP.COM; KEN.HIGMAN@HP.COM;
JDORAN@HASLAW.COM; TMARRION@HASLAW.COM; SWEYL@HASLAW.COM;
DPIAZZA@HODGSONRUSS.COM; RLEEK@HODGSONRUSS.COM;
ISGREENE@HHLAW.COM; SAGOLDEN@HHLAW.COM;
BARBRA.PARLIN@HKLAW.COM; ARTHUR.ROSENBERG@HKLAW.COM;

FRANCOIS.JANSON@HKLAW.COM; RICHARD.LEAR@HKLAW.COM;
FRANCOIS.JANSON@HKLAW.COM; JOHN.MONAGHAN@HKLAW.COM;
BARBRA.PARLIN@HKLAW.COM; ADAM.BREZINE@HRO.COM;
KERRY.MOYNIHAN@HRO.COM; MMENDEZ@HUNTON.COM;
KECKHARDT@HUNTON.COM; JRSMITH@HUNTON.COM;
CWEISS@INGRAMLLP.COM; DAVE.DAVIS@ISGRIA.COM;
TOBY.R.ROSENBERG@IRSCOUNSEL.TREAS.GOV;
MIMI.M.WONG@IRSCOUNSEL.TREAS.GOV; DBALOG@INTERSIL.COM;
TERESA.OXFORD@INVESCOAIM.COM; AFRIEDMAN@IRELL.COM;
KLYMAN@IRELL.COM; MNEIER@IBOLAW.COM; JAY.HURST@OAG.STATE.TX.US;
PTROSTLE@JENNER.COM; DMURRAY@JENNER.COM; RBYMAN@JENNER.COM;
GSPILSBURY@JSSLAW.COM; JFOX@JOEFOXLAW.COM;
JOSEPH.CORDARO@USDOJ.GOV; MPOMERANTZ@JULIENANDSCHLESINGER.COM;
MSCHLESINGER@JULIENANDSCHLESINGER.COM; ELI.MATTIOLI@KLGATES.COM;
; DROSNER@KASOWITZ.COM; AGLENN@KASOWITZ.COM;
SNEWMAN@KATSKYKORINS.COM; MPRIMOFF@KAYESCHOLER.COM;
MPRIMOFF@KAYESCHOLER.COM;; MSOLOW@KAYESCHOLER.COM;
MDAHLMAN@KAYESCHOLER.COM;
KDWBANKRUPTCYDEPARTMENT@KELLEYDRYE.COM;
MPAGE@KELLEYDRYE.COM;
KDWBANKRUPTCYDEPARTMENT@KELLEYDRYE.COM;
KDWBANKRUPTCYDEPARTMENT@KELLEYDRYE.COM;
JAMES.SPRAYREGEN@KIRKLAND.COM; JAMES.SPRAYREGEN@KIRKLAND.COM;
DAVID.SELIGMAN@KIRKLAND.COM; JAY@KLEINSOLomon.COM;
JJURELLER@KLESTADT.COM; CHARDMAN@KLESTADT.COM;
MICHAEL.KIM@KOBREKIM.COM; ROBERT.HENOCH@KOBREKIM.COM;
ANDREW.LOURIE@KOBREKIM.COM; BONEILL@KRAMERLEVIN.COM;
ACATON@KRAMERLEVIN.COM; DEGGERMANN@KRAMERLEVIN.COM;
MLANDMAN@LCBF.COM; WBALLAINE@LCBF.COM; SREE@LCBF.COM;
AKORNIKOVA@LCBF.COM; EKBERGC@LANEPOWELL.COM;
KEITH.SIMON@LW.COM; DAVID.HELLER@LW.COM; PETER.GILHULY@LW.COM;
RICHARD.LEVY@LW.COM; GABRIEL.DELVIRGINIA@VERIZON.NET;
EZWEIG@OPTONLINE.NET; LKATZ@LTBLAW.COM; WSWEARINGEN@LLF-
LAW.COM; SFINEMAN@LCHB.COM; DALLAS.BANKRUPTCY@PUBLICANS.COM;
DALLAS.BANKRUPTCY@PUBLICANS.COM;
AUSTIN.BANKRUPTCY@PUBLICANS.COM; PEISENBERG@LOCKELORD.COM;
WCURCHACK@LOEB.COM; VRUBINSTEIN@LOEB.COM; DBESIKOF@LOEB.COM;
LOIZIDES@LOIZIDES.COM; ROBIN.KELLER@LOVELLS.COM;
OMECA.NEDD@LOVELLS.COM; CHRIS.DONOHO@LOVELLS.COM;
ROBIN.KELLER@LOVELLS.COM; ILEVEE@LOWENSTEIN.COM;
ILEVEE@LOWENSTEIN.COM; KROSEN@LOWENSTEIN.COM;
METKIN@LOWENSTEIN.COM; STEELE@LOWENSTEIN.COM;
ILEVEE@LOWENSTEIN.COM; METKIN@LOWENSTEIN.COM;
STEELE@LOWENSTEIN.COM; ILEVEE@LOWENSTEIN.COM;
METKIN@LOWENSTEIN.COM; STEELE@LOWENSTEIN.COM;
METKIN@LOWENSTEIN.COM; STEELE@LOWENSTEIN.COM;

METKIN@LOWENSTEIN.COM; METKIN@LOWENSTEIN.COM;
STEELE@LOWENSTEIN.COM; METKIN@LOWENSTEIN.COM;
STEELE@LOWENSTEIN.COM; METKIN@LOWENSTEIN.COM;
TWHEELER@LOWENSTEIN.COM; JPROL@LOWENSTEIN.COM;
METKIN@LOWENSTEIN.COM; SCARGILL@LOWENSTEIN.COM;
SQUIGLEY@LOWENSTEIN.COM; METKIN@LOWENSTEIN.COM;
SCARGILL@LOWENSTEIN.COM; SQUIGLEY@LOWENSTEIN.COM;
ELEVIN@LOWENSTEIN.COM; STEELE@LOWENSTEIN.COM;
MWARREN@MTB.COM; JHUGGETT@MARGOLISEDELSTEIN.COM;
FHYMAN@MAYERBROWN.COM; ATREHAN@MAYERBROWN.COM;
BTRUST@MAYERBROWN.COM; JTOUGAS@MAYERBROWN.COM;
ATREHAN@MAYERBROWN.COM; BTRUST@MAYERBROWN.COM;
FHYMAN@MAYERBROWN.COM; JTOUGAS@MAYERBROWN.COM;
ATREHAN@MAYERBROWN.COM;; EMERBERG@MAYERBROWN.COM;
TKIRIAKOS@MAYERBROWN.COM;
BTRUST@MAYERBROWN.COM; FHYMAN@MAYERBROWN.COM; JTOUGAS@MAYERBROWN.COM;
SWOLOWITZ@MAYERBROWN.COM; BTRUST@MAYERBROWN.COM;
JSTOLL@MAYERBROWN.COM; ASHAFFER@MAYERBROWN.COM;
HBELTZER@MAYERBROWN.COM; JTOUGAS@MAYERBROWN.COM;
CWALSH@MAYERBROWN.COM; BTRUST@MAYERBROWN.COM;
JTOUGAS@MAYERBROWN.COM; CWALSH@MAYERBROWN.COM;
JLAMAR@MAYNARDCOOPER.COM; KREYNOLDS@MKLAWNYC.COM;
MH1@MCCALLARAYMER.COM; BKMAIL@PROMMIS.COM;
JNM@MCCALLARAYMER.COM; EGLAS@MCCARTER.COM;
KMAYER@MCCARTER.COM; WTAYLOR@MCCARTER.COM;
GGITOMER@MKBATTORNEYS.COM; NCOCO@MWE.COM; ICATTO@MWE.COM;
PHAYDEN@MCGUIREWOODS.COM; SFOX@MCGUIREWOODS.COM;
DHAYES@MCGUIREWOODS.COM; JMADDOCK@MCGUIREWOODS.COM;
JSHEERIN@MCGUIREWOODS.COM; JMR@MSF-LAW.COM;;
MBLOEMSMA@MHJUR.COM; TSLOME@MSEK.COM; AMARDER@MSEK.COM;
JMAZERMARINO@MSEK.COM; HARRISJM@MICHIGAN.GOV;
MICHAEL.FREGE@CMS-HS.COM; SDNYECF@DOR.MO.GOV;
STEVE.GINTHER@DOR.MO.GOV; MICHAEL.KELLY@MONARCHLP.COM;
DAVIDWHEELER@MVALAW.COM; NHERMAN@MORGANLEWIS.COM;
NISSAY_10259-0154@MHMJAPAN.COM; LBERKOFF@MORITTHOCK.COM;
JPINTARELLI@MOFO.COM; LMARINUZZI@MOFO.COM; LMARINUZZI@MOFO.COM;
YUWATOKO@MOFO.COM; TGOREN@MOFO.COM; JPINTARELLI@MOFO.COM;
LNASHELSKY@MOFO.COM; BMILLER@MOFO.COM;
BANKRUPTCY@MORRISONCOHEN.COM; JSULLIVAN@MOSESSINGER.COM;
AKOLOD@MOSESSINGER.COM; MPARRY@MOSESSINGER.COM;
KKOLBIG@MOSESSINGER.COM; SABVANROOY@HOTMAIL.COM;
MILLEE12@NATIONWIDE.COM; JOWOLF@LAW.NYC.GOV;
SUSAN.SCHULTZ@NEWEDGEGROUP.COM; DDREBSKY@NIXONPEABODY.COM;
ADARWIN@NIXONPEABODY.COM; VMILIONE@NIXONPEABODY.COM;
MBERMAN@NIXONPEABODY.COM; VMILIONE@NIXONPEABODY.COM;

MBERMAN@NIXONPEABODY.COM; CDESIDERIO@NIXONPEABODY.COM;
BANKRUPTCYMATTERS@US.NOMURA.COM; INFO2@NORMANDYHILL.COM;
CRMOMJIAN@ATTORNEYGENERAL.GOV; MJR1@WESTCHESTERGOV.COM;
JEREMY.EIDEN@AG.STATE.MN.US; MARTIN.DAVIS@OTS.TREAS.GOV;
JNADRITCH@OLSHANLAW.COM; AKANTESARIA@OPPENHEIMERFUNDS.COM;
AKANTESARIA@OPPENHEIMERFUNDS.COM; RDAVERSA@ORRICK.COM;
RDAVERSA@ORRICK.COM; JGUY@ORRICK.COM; JGUY@ORRICK.COM;
KORR@ORRICK.COM; DFELDER@ORRICK.COM; MAUSTIN@ORRICK.COM;
RFRANKEL@ORRICK.COM; RWYRON@ORRICK.COM; JGUY@ORRICK.COM;
DFELDER@ORRICK.COM; LMCGOWEN@ORRICK.COM; RDAVERSA@ORRICK.COM;
OTCCORPACTONS@FINRA.ORG; WSILVERM@OSHR.COM;
PFELDMAN@OSHR.COM; MCYGANOWSKI@OSHR.COM; PFELDMAN@OSHR.COM;
JAR@OUTTENGOLDEN.COM; RROUPINIAN@OUTTENGOLDEN.COM;
WK@PWLAWYERS.COM; CHIPFORD@PARKERPOE.COM;
DWDYKHOUSE@PBWT.COM; BGUINEY@PBWT.COM;
HARVEYSTRICKON@PAULHASTINGS.COM; DRAELSON@FISHERBROTHERS.COM;
SSHIMSHAK@PAULWEISS.COM; DDAVIS@PAULWEISS.COM;
CHAMMERMAN@PAULWEISS.COM; DSHEMANO@PWKLLO.COM;
KRESSK@PEPPERLAW.COM; KOVSKYD@PEPPERLAW.COM;
WISOTSKA@PEPPERLAW.COM; LAWALLF@PEPPERLAW.COM;
MELTZERE@PEPPERLAW.COM; SCHANNEJ@PEPPERLAW.COM;
ARLBANK@PBFCM.COM; JHORGAN@PHXA.COM;
DAVID.CRICHLLOW@PILLSBURYLAW.COM;
BILL.FREEMAN@PILLSBURYLAW.COM; MARK.HOULE@PILLSBURYLAW.COM;
SPLATZER@PLATZERLAW.COM; DFLANIGAN@POL SINELLI.COM;
JBIRD@POL SINELLI.COM; CWARD@POL SINELLI.COM; JSMAIRO@PBNLAW.COM;
TJFREEDMAN@PBNLAW.COM; BBISIGNANI@POSTSCHELL.COM;
FBP@PPGMS.COM; LML@PPGMS.COM; LSILVERSTEIN@POTTERANDERSON.COM;
RMCMILL@POTTERANDERSON.COM; RFLEISCHER@PRYORCASHMAN.COM;
MJACOBS@PRYORCASHMAN.COM; RFLEISCHER@PRYORCASHMAN.COM;
MJACOBS@PRYORCASHMAN.COM; DROSE@PRYORCASHMAN.COM;
RBEACHER@PRYORCASHMAN.COM; CANELAS@PURSUITPARTNERS.COM;
SCHEPIS@PURSUITPARTNERS.COM;
SUSHEELKIRPALANI@QUINNEMANUEL.COM; JAMESTECCCE@QUINNEMANUEL.CO
M; SCOTTSHELLEY@QUINNEMANUEL.COM;
ROBERTDAKIS@QUINNEMANUEL.COM; JRABINOWITZ@RLTLAWFIRM.COM;
BROY@RLTLAWFIRM.COM; GRAVERT@RAVERTPLLC.COM;
ARAHL@REEDSMITH.COM; KGwynne@REEDSMITH.COM;
JFALGOWSKI@REEDSMITH.COM; CLYNCH@REEDSMITH.COM;
ESCHAFFER@REEDSMITH.COM; MVENDITTO@REEDSMITH.COM;
JLSCOTT@REEDSMITH.COM; DGRIMES@REEDSMITH.COM;
RQURESHI@REEDSMITH.COM; CALBERT@REITLERLAW.COM;
RICHARD@RWMAPLC.COM; JSHICKICH@RIDDELLWILLIAMS.COM;
GMOSS@RIEMERLAW.COM; ABRAUNSTEIN@RIEMERLAW.COM;
ARHEAUME@RIEMERLAW.COM; ROGER@RNAGIOFF.COM;
RAUL.ALCANTAR@ROPESGRAY.COM; MARK.BANE@ROPESGRAY.COM;

ROSS.MARTIN@ROPESGRAY.COM; ECOHEN@RUSSELL.COM;
RUSSJ4478@AOL.COM; MSCHIMEL@SJU.EDU;
CMONTGOMERY@SALANS.COM; LWHIDDEN@SALANS.COM;
CBELMONTE@SSBB.COM; TBROCK@SSBB.COM; PBOSSWICK@SSBB.COM; ASNOW@
SSBB.COM; AISENBERG@SAUL.COM; EGEEKIE@SCHIFFHARDIN.COM;
JKEHOE@BTKMC.COM; BHINERFELD@SBTKLAW.COM;
BDK@SCHLAMSTONE.COM; NLEPORE@SCHNADER.COM; JVAIL@SSRL.COM;
RRIGOLOSI@SMSM.COM; MHARRIS@SMSM.COM; COHENR@SEWKIS.COM;
ASHMEAD@SEWKIS.COM; FSOSNICK@SHEARMAN.COM;
NED.SCHODEK@SHEARMAN.COM; ANN.REYNAUD@SHELL.COM;
JENNIFER.GORE@SHELL.COM; JSHENWICK@GMAIL.COM;
CSHULMAN@SHEPPARDMULLIN.COM; RREID@SHEPPARDMULLIN.COM;
MCADEMARTORI@SHEPPARDMULLIN.COM;
ETILLINGHAST@SHEPPARDMULLIN.COM; BWOLFE@SHEPPARDMULLIN.COM;
MCADEMARTORI@SHEPPARDMULLIN.COM; BWOLFE@SHEPPARDMULLING.COM;
AMARTIN@SHEPPARDMULLIN.COM; RREID@SHEPPARDMULLIN.COM;
BWOLFE@SHEPPARDMULLIN.COM; BANKRUPTCY@GOODWIN.COM;
JTIMKO@SHUTTS.COM; AQUALE@SIDLEY.COM; AUNGER@SIDLEY.COM;
RFRIEDMAN@SILVERMANACAMPORA.COM; SALLY.HENRY@SKADDEN.COM;
FYATES@SONNENSCHEIN.COM;; PMAXCY@SONNENSCHEIN.COM;
SLERNER@SSD.COM; SMAYERSON@SSD.COM; RTERENZI@STCWLAW.COM;
CGOLDSTEIN@STCWLAW.COM; R.STAHL@STAHLZELLOE.COM;
MARC.CHAIT@SC.COM; SSTARR@STARANDSTARR.COM;
ECHANG@STEINLUBIN.COM; EOBIEN@SBCHLAW.COM; JLOVI@STEPTOE.COM;
LROMANSIC@STEPTOE.COM; RITKIN@STEPTOE.COM; KIPER@STEPTOE.COM;
CS@STEVENSLEE.COM; CP@STEVENSLEE.COM; APO@STEVENSLEE.COM;
CP@STEVENSLEE.COM; MCORDONE@STRADLEY.COM;
PPATTERSON@STRADLEY.COM; MCORDONE@STRADLEY.COM;
PPATTERSON@STRADLEY.COM; MCORDONE@STRADLEY.COM;
MDORVAL@STRADLEY.COM; MDORVAL@STRADLEY.COM;
PPATTERSON@STRADLEY.COM; DJOSEPH@STRADLEY.COM;
JMMURPHY@STRADLEY.COM; LANDON@STREUSANDLANDON.COM;
VILLA@STREUSANDLANDON.COM; STREUSAND@STREUSANDLANDON.COM;
MSPEISER@STROOCK.COM; SMILLMAN@STROOCK.COM;
LHANDELSMAN@STROOCK.COM; DWILDES@STROOCK.COM;
HOLSEN@STROOCK.COM; LACYR@SULLCROM.COM;
FELDSTEINH@SULLCROM.COM; CLARKB@SULLCROM.COM;
SCHWARTZMATTHEW@SULLCROM.COM; MCCOMBST@SULLCROM.COM;
PAUL.TURNER@SUTHERLAND.COM; MARK.SHERRILL@SUTHERLAND.COM;
MILLER@TAFTLAW.COM; JTEITELBAUM@TBLAWLLP.COM;
AGBANKNEWYORK@AG.TN.GOV; MARVIN.CLEMENTS@AG.TN.GOV;
THALER@THALERGERTLER.COM; GERACI@THALERGERTLER.COM;
RANJIT.MATHER@BNYMELLON.COM; ROBERT.BAILEY@BNYMELLON.COM;
MMORREALE@US.MUFG.JP; FOONT@FOONTLAW.COM;
YAMASHIRO@SUMITOMOTRUST.CO.JP; MATT@WILLAW.COM;
IRA.HERMAN@TKLAW.COM; DEMETRA.LIGGINS@TKLAW.COM;

RHETT.CAMPBELL@TKLAW.COM; RHETT.CAMPBELL@TKLAW.COM;
MITCHELL.AYER@TKLAW.COM; DAVID.BENNETT@TKLAW.COM;
MBOSSI@THOMPSONCOBURN.COM; AMENARD@TISHMANSPAYER.COM;
MBENNER@TISHMANSPAYER.COM; BTURK@TISHMANSPAYER.COM;;
JCHRISTIAN@TOBINLAW.COM; WCHEH@TNSJ-LAW.COM; AGOLDSTEIN@TNSJ-
LAW.COM; JMAKOWER@TNSJ-LAW.COM; NEILBERGER@TEAMTOGUT.COM;
SSKELLY@TEAMTOGUT.COM; OIPRESS@TRAVELERS.COM;
MLYNCH2@TRAVELERS.COM; HOLLACE.COHEN@TROUTMANSANDERS.COM;
LEE.STREMBA@TROUTMANSANDERS.COM;
LEE.STREMBA@TROUTMANSANDERS.COM; BMANNE@TUCKERLAW.COM;
MSHINER@TUCKERLAW.COM; LINDA.BOYLE@TWTELECOM.COM;
DLIPKE@VEDDERPRICE.COM; MJEDELMAN@VEDDERPRICE.COM;
EASMITH@VENABLE.COM; SABRAMOWITZ@VELAW.COM; JWEST@VELAW.COM;
DKLEINER@VELAW.COM; JELDRIDGE@VELAW.COM; HSNOVIKOFF@WLRK.COM;
RGMASON@WLRK.COM; ARWOLF@WLRK.COM; CBELISLE@WFW.COM;
JFREEBERG@WFW.COM; RGRAHAM@WHITECASE.COM;
TMACWRIGHT@WHITECASE.COM; AVENES@WHITECASE.COM;
EHOLLANDER@WHITECASE.COM; EHOLLANDER@WHITECASE.COM;
AZYLBERBERG@WHITECASE.COM; DBAUMSTEIN@WHITECASE.COM;
RGRAHAM@WHITECASE.COM; MRUETZEL@WHITECASE.COM;
UKREPPEL@WHITECASE.COM; TLAURIA@WHITECASE.COM;
GUZZI@WHITECASE.COM; CSHORE@WHITECASE.COM;
JEANITES@WHITEANDWILLIAMS.COM; BSTRICKLAND@WTPLAW.COM;
DSHAFFER@WTPLAW.COM; SZUCH@WIGGIN.COM; MABRAMS@WILLKIE.COM;
MFELDMAN@WILLKIE.COM; AALFONSO@WILLKIE.COM;
RNETZER@WILLKIE.COM; DKOZUSKO@WILLKIE.COM;
MABRAMS@WILLKIE.COM; PETER.MACDONALD@WILMERHALE.COM;
JEANNETTE.BOOT@WILMERHALE.COM;
CRAIG.GOLDBLATT@WILMERHALE.COM; LISA.EWART@WILMERHALE.COM;
JMCGINLEY@WILMINGTONTTRUST.COM; JBECKER@WILMINGTONTTRUST.COM;
CSCHREIBER@WINSTON.COM; DMCGUIRE@WINSTON.COM;
MKJAER@WINSTON.COM; DNEIER@WINSTON.COM;
DRAVIN@WOLFFSAMSON.COM; JLAWLOR@WMD-LAW.COM; JLAWLOR@WMD-
LAW.COM; WMAHER@WMD-LAW.COM; RRAINER@WMD-LAW.COM;
BANKR@ZUCKERMAN.COM;

EXHIBIT B

United States Bankruptcy Court for the Southern District of New York
The Honorable James M. Peck
One Bowling Green, Courtroom 601
New York, NY 10004

Weil, Gotshal & Manges LLP
Attn: Richard P. Krasnow, Lori R. Fife,
Jacqueline Marcus, Robert Lemons
767 Fifth Avenue
New York, NY 10153

Office of the U.S. Trustee
Attn: Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq., Andrea B. Schwartz, Esq.
33 Whitehall Street, 21st Floor
New York, NY 10004

Hughes, Hubbard & Reed LLP
Attn: Sarah Cave, James W. Giddens, James B. Kobak, Jr., Christopher K. Kiplok
One Battery Park Plaza
New York, NY 10004

Milbank, Tweed, Hadley & McCloy LLP
Attn: Dennis Dunne, Wilbur Foster, Jr., Dennis O'Donnell, Esq., Evan Fleck, Esq.
1 Chase Manhattan Plaza
New York, NY 10005

Milbank, Tweed, Hadley & McCloy LLP
Attn: Paul Aronzo, Gregory Bray
601 South Figueroa Street, 30th Floor
Los Angeles, CA 90017

Assistant United States Attorney, SDNY
Attn: Robert Yalen, Esq.
86 Chambers Street, 3rd Floor
New York, NY 10007

Commodity Futures Trading Commission
Attn: Terry S. Arbit
Three Lafayette Centre
1155 21st St, NW
Washington, DC 20581

Commodity Futures Trading Commission
Attn: Robert B. Wasserman
Three Lafayette Centre
1155 21st St, NW
Washington, DC 20581

Internal Revenue Service
Special Procedures Branch
Attn: District Director, Bonnie Austin
290 Broadway
New York, NY 10007

Securities Investor Protection Commission
805 15th Street, N.W., Suite 800
Washington, DC 20005

U.S. Securities and Exchange Commission
Attn: Mark Schonfeld, Regional Director
Division of Market Regulation
450 5th Street, N.W.
Washington, DC 20534

U.S. Securities and Exchange Commission
Attn: Neal Jacobson
Division of Market Regulation
450 5th Street, N.W.
Washington, DC 20534

Cleary Gottlieb Steen & Hamilton LLP
Attn: James Bromley
One Liberty Plaza
New York, NY 10006

Cleary Gottlieb Steen & Hamilton LLP
Attn: Lisa Schweitzer/Lindsee Granfield
One Liberty Plaza
New York, NY 10006

Department of Justice
Attn: Diane Winters
Ontario Regional Office
The Exchange Tower
Toronto, ON M5X-1K6
CANADA

Jenner & Block
Attn: Patrick J. Trostle
919 Third Avenue, 37th floor
New York, NY 10022

Jenner & Block
Attn: Daniel R. Murray, Robert L. Byman
353 N. Clark St.
Chicago, IL 60654

Kaplan Landau LLP
(Counsel to Richard J. Glasebrook II, Judith Ann
Kenney, Richard Nackenson, et al)
1065 Avenue of the Americas, 27th Floor
New York, NY 10018